



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.620

AMARAVATI, FRIDAY, SEPTEMBER 11, 2020

G.293

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - EXTENSION OF DUE DATE OF COMPLIANCE WHICH FALLS DURING THE PERIOD FROM "20.03.2020 TO 29.06.2020" TILL 30.06.2020 AND TO EXTEND VALIDITY OF e-WAY BILLS.

**[G.O.Ms.No.264, Revenue (Commercial Taxes-II), 11<sup>th</sup> September, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30<sup>th</sup> day of June, 2020, including for the purposes of—

(a) by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above;

or

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- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below –

- (a) Chapter IV;
  - (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
  - (c) section 39, except sub-section (3), (4) and (5);
  - (d) section 68, in so far as e-way bill is concerned; and
  - (e) rules made under the provisions specified at clause (a) to (d) above;
- (ii) where an e-way bill has been generated under rule 138 of the Andhra Pradesh Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20<sup>th</sup> day of March, 2020 to 15<sup>th</sup> day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30<sup>th</sup> day of April, 2020.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*

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